

**193A—19.1(542C,79GA,ch55) Purpose and timing.** The transition rules in this chapter initially became effective December 19, 2001, to aid transitional planning for those persons holding CPA certificates, AP licenses or permits to practice issued in Iowa prior to July 1, 2002. 2001 Iowa Acts, chapter 55, replaces Iowa Code chapter 542C as of July 1, 2002. Because the transition rules may impact the legal rights and duties of some persons for a period of time, the chapter will remain in place until July 1, 2004.